

### TAXABLES.

Negro Women, by the Act of 1725, *ch. 4.*) above the Age of Sixteen Years, shall be accounted Taxables. 1715, *ch. 15*, §. 5.

2. Except beneficed Clergy of the Church of *England*, Persons receiving Alms from the County, and Slaves adjudged by the Court to be past Labour. *Ibid.*

3. The Constable shall repair in Person, by the 20<sup>th</sup> *June*, yearly, to every Habitation in his Hundred, and demand from the chief Person in every Family, a List, under their Hands, of all their Taxables. And every Master, Mistress, or other chief Person, refusing or delaying to give such List, or in their Absence to leave such List at their Dwelling-houses or Quarters, or in such Account or List concealing any Taxable, shall, for every Taxable so concealed or not given in, forfeit 500<sup>lb</sup> Tobacco: One Half to the County School, the other Half to the Informer. *Ibid.* §. 3 and 4, and 1719, *ch. 12*, §. 2.

4. No Person shall be taken as a Taxable who shall not be imported on or before the 1<sup>st</sup> of *June* in that Year. *Ibid.* §. 3.

5. Unsettled Freemen, found in any Hundred, may be taken by the Constable and carried before the next Magistrate for the County; and (unless it be made appear that they are Residents, or taken as Taxables in some other County) may be committed 'til they procure some House-keeper to return them as Taxables, and be answerable for their Levy. *Ibid.* §. 7.

6. Constables shall return their Lists of Taxables to the Sheriff, yearly, by the 1<sup>st</sup> of *August*, and the Sheriff shall return a fair Copy of the List of Taxables in the County to the Secretary's Office by the 20<sup>th</sup> *September*. *Ibid.* §. 5 and 6.

7. And shall also return another List to the next County Court, to be there set up. 1715, *ch. 15*, §. 3. See *Constables*, 5—7.

### TAXES.

No Subsidies, Aids, Customs, Taxes or Impositions, shall be raised on the Freemen of this Province, without Consent of the General Assembly. 1650, *ch. 25*.

TENDER. See *Hemp and Flax*, 1, 3. *Inspectors*, 43. *Inspectors Notes*, 1. *Tobacco Debts*, 7.

TEST. See *Oaths to the Government*.

TESTAMENTARY BONDS. See *Administration Bonds*, per Tot. *Administrators*, 23—26. *Limitation of Actions*, 7.

### THIEVING AND STEALING.

1. County Courts are empowered to hold Plea of, adjudge and determine, all Thieving and Stealing of Goods and Chattels, under the Value of 1000<sup>lb</sup> Tobacco; Robbery, Burglary and House-breaking, excepted. 1715, *ch. 26*, §. 1.

2. Persons convicted of Thieving and Stealing, shall be punished by paying Four-fold the Value of the Goods so Stolen (such Value always to be adjudged by the Court) and the Goods so Stolen to be restored to the Party grieved; and also by putting in the Pillory, and Whipping so many Stripes, not exceeding Forty, as the Court shall adjudge. *Ibid.*

3. If the Criminal be not able to satisfy the Four-fold, or be a Servant, he shall receive Corporal Punishment, and satisfy the Four-fold and Fees of Conviction, by Servitude. *Ibid.*

4. The Term of Servitude of a Free Person so convicted, shall commence from the Time of Conviction; and of a Servant so convicted, at the Expiration of his present Servitude: Which Time, &c. shall be adjudged by the Court, either to the Party grieved, or any other Person the Court shall order, that will then and there pay or secure the Four-fold and Costs. *Ibid.* §. 2.

5. Receivers of Stolen Goods, and Aiders of the Thief, shall, on Conviction, suffer the like corporal Punishment with the Thief. *Ibid.*

6. Persons once convicted of such Thieving, and presented again for Stealing above the Value of Twelve

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Pence, shall not be Tried in the County Court, but proceeded against in the Provincial as simple Felons, and shall not be punished by Death, but by paying the Four-fold, Branding with a hot Iron, or such other corporal Punishment as the Court shall adjudge, saving Life. The County Clerk shall send such Presentment, together with a Copy of the former Conviction, if in that Court, or else make known to the Attorney-General in what Court such former Conviction was, if to him known; under Penalty of 500<sup>lb</sup> Tobacco for the Support of Government. And the Witnesses, if in Court, shall be bound to give Evidence, and if not, their Names, &c. sent to the Attorney-General, in Order to be Summoned. And the Party presented shall be bound over, if in Court, otherwise to be proceeded against according to Law. *Ibid.* §. 3.

See *Hog-stealing*, 3. *Receivers of Stolen Goods*, 1. THREE COUNTY JUSTICES. See *Tobacco Inspected*, 5.

TIMBER. See *Highways*, 13. *Indians Lands*, 13. *Water Mills*, 2.

### TOBACCO DEBTS.

1. Tobacco Debts, due before the 16<sup>th</sup> *May* 1747, being discharged in Inspected Tobacco, shall have a Deduction of one Fourth Part. 1763, *ch. 18*, §. 70.

2. Where the Intention hath been that Payment shou'd be made in Tobacco, tho' the Traders Books have been kept in Money, the Creditor shall be paid in Inspected Tobacco at the general Rates such Creditor dealt at the Time of the Contract; deducting one Fourth of the Demand out of the Payment in Inspected Tobacco, in case of Debts contracted before the 16<sup>th</sup> *May* 1747. *Ibid.* §. 71.

3. All Judgments, Bonds, Mortgages, &c. or other Securities of any Kind for Payment of Money instead of Tobacco, taken since the 15<sup>th</sup> *May* 1747, or which shall be taken, in order to elude the Provision made by this Act, or the Act of 1747, *ch. 1*, for the Abatement of Tobacco Debts, shall be void. And in case of Judgment rendered, or Execution issued thereon, the Party may sue an *Audita Querela*: And Persons sued on any such Bond, &c. may plead the General Issue, and give the Special Matter in Evidence. And in case it shall appear that the Bond, &c. or other Security was given in order to elude the said Provision, then shall the Plaintiff be Non-suit and pay Costs. *Ibid.* §. 72, 73.

4. The Court wherein any such Judgment is entered, or Action commenced, may interrogate the Plaintiff on Oath, &c. for what Consideration such Judgment, Bond, &c. or other Security was passed? And if on such Examination it shall appear that the same was given for Money instead of Tobacco as aforesaid, the Plaintiff shall be Non-suit, &c. And the Plaintiff's Refusal to submit to such Examination shall be taken for Confession, &c. And if convicted of False Swearing, shall suffer as in case of wilful Perjury. *Ibid.* §. 74, 75.

5. Nothing herein contained shall vacate any Contract, &c. made for Payment of Tobacco in Specie before the 16<sup>th</sup> *May* 1747; but the same shall remain in full Force. *Ibid.* §. 76.

6. All Judgment Bonds taken for Money in lieu of Tobacco between the 15<sup>th</sup> *May* 1747, and the 1<sup>st</sup> *December* 1748, are declared void, &c. And, during this Act, no Judgments shall be entered on any Judgment Bonds for Money, taken after the 15<sup>th</sup> *May* 1747, until the Court, Judge, or Justice, before whom a Judgment is offered to be entered up, be satisfied, that the Defendant is actually run away: Nor even then unless Oath be made that the Bond was not passed for a Tobacco Debt contrary to this and the afore-recited Act. *Ibid.* §. 77.

7. No Tender of any Debt or Duty payable in Tobacco shall be accounted lawful, unless made in Inspectors Notes. *Ibid.* §. 17.